

# AUDIT REQUIREMENTS

As a recipient of funds through the Missouri Department of Public Safety, you **ARE** required to submit a copy of your agency's audit for the period covered by this contract.

- ⇒ An audit is required for the agency fiscal year, when **State** financial assistance, (which consists of funds received directly from the State of Missouri, but does not include federal pass-through funds), of **\$100,000** or more is expended by the applicant agency.
- ⇒ An audit is required for the agency fiscal year, when **Federal** financial assistance, (which consists of funds received from the Federal Government or federal funds passed through state agencies), of **\$500,000** or more is expended by the applicant agency.
- ⇒ No audit of any type is required when **STATE** financial assistance of less than \$100,000 or **FEDERAL** financial assistance of less than \$500,000 is expended. However, the recipient must maintain detailed records on grant activity required for such grants.



This section must be completed **even if your agency is not required** to submit an audit to the Missouri Department of Public Safety

1. Date of last audit: \_\_\_\_\_
2. Date(s) covered by last audit: \_\_\_\_\_
3. Last audit performed by: \_\_\_\_\_  
Phone number of auditor: \_\_\_\_\_
4. Date of next audit: \_\_\_\_\_
5. Date(s) to be covered by next audit: \_\_\_\_\_
6. Next audit will be performed by: \_\_\_\_\_  
Phone number of auditor: \_\_\_\_\_
7. Total amount of funds received from **ALL** entities **INCLUDING** the Department of Public Safety  
Federal Amount: \$ \_\_\_\_\_ State Amount: \$ \_\_\_\_\_

**NOTE:** State Auditor of Missouri audits all state agencies, third class counties, and all judicial circuits. First, second, and fourth class counties and other local political subdivisions and not-for-profit agencies must make arrangements with a private CPA firm to perform an audit.

Signed: \_\_\_\_\_  
(Authorized Official)

Date: \_\_\_\_\_

Agency: \_\_\_\_\_

Phone: \_\_\_\_\_